



TENNESSEE DEPARTMENT OF

**EDUCATION**  
FIRST TO THE TOP

## Public Law and Budgeting

<b>Primary Career Cluster:</b>	Government and Public Administration
<b>Consultant:</b>	Sheila Carlton, (615) 532-2839, <a href="mailto:Sheila.Carlton@tn.gov">Sheila.Carlton@tn.gov</a>
<b>Course Code(s):</b>	TBD
<b>Prerequisite(s):</b>	<i>Principles of Public Service and Public Management and Administration</i>
<b>Credit:</b>	1
<b>Grade Level:</b>	11-12
<b>Graduation Requirements:</b>	This course satisfies one of three credits required for an elective focus when taken in conjunction with other Government and Public Administration courses.
<b>Programs of Study and Sequence:</b>	This is the final course in the <i>Public Management and Administration</i> program of study.
<b>Necessary Equipment:</b>	None
<b>Aligned Student Organization(s):</b>	SkillsUSA: <a href="http://www.tnskillsusa.org">http://www.tnskillsusa.org</a> Brandon Hudson, (615) 532-2804, <a href="mailto:Brandon.Hudson@tn.gov">Brandon.Hudson@tn.gov</a>
<b>Coordinating Work-Based Learning:</b>	If a teacher has completed work-based learning training, he or she can offer appropriate student placement. For more information, please visit <a href="http://www.tn.gov/education/cte/wb/">http://www.tn.gov/education/cte/wb/</a> .
<b>Available Student Industry Certifications:</b>	None
<b>Dual Credit or Dual Enrollment Opportunities:</b>	There are no known dual credit/dual enrollment opportunities for this course. If interested in developing, reach out to a local postsecondary institution to establish an articulation agreement.
<b>Teacher Endorsement(s):</b>	423, 590
<b>Required Teacher Certifications/Training:</b>	None
<b>Teacher Resources:</b>	<a href="http://www.tn.gov/education/cte/GovernmentPublicAdministration.shtml">http://www.tn.gov/education/cte/GovernmentPublicAdministration.shtml</a>

### Course Description

*Public Law and Budgeting* is the capstone course in the *Public Management and Administration* program of study. This course covers advanced topics such as laws and regulations affecting business operations of government, government funding sources, and budgeting practices, in addition to providing students with the opportunity to develop an original proposal for a community initiative that will involve ongoing

engagement with local citizens and officials. Specifically, students will utilize knowledge and skills developed through the *Public Management and Administration* program of study in the completion of a capstone project addressing an issue of local importance. Standards in this course are aligned with Tennessee Common Core State Standards for English Language Arts & Literacy in Technical Subjects.\*

## Program of Study Application

This is the capstone course in the *Public Management and Administration* program of study. For more information on the benefits and requirements of implementing this program in full, please visit the Government & Public Administration website at

<http://www.tn.gov/education/cte/GovernmentPublicAdministration.shtml>.

## Course Standards

### Laws and Regulations

- 1) Compare and contrast government operation regulations mandated by local, state, and federal laws. Identify laws that govern the business activities and operations of cities, municipalities, towns and counties. Create a graphic organizer or other visual representation of laws that regulate government business operations and transactions including: business contracts, budgeting, labor practices, domestic and global commerce, taxation, etc. (TN CCSS Reading 2, 9; TN CCSS Writing 4, 6)
- 2) Identify laws that govern information management and privacy in relation to public management and administration settings. Summarize critical components of legal regulations pertaining to information security, acceptable use policies, technology use policies, and open and closed meetings. (TN CCSS Reading 2; TN CCSS Writing 4, 8)
- 3) Describe the applications and objectives of city, county, and state charters, bylaws, codes, and ordinances. Analyze and report to the class (for example, in a presentation) on the legal processes and systems used to govern city, county, and state governments. Research and describe procedures for documenting and reporting violations in compliance with legal regulations, citing specific textual evidence. (TN CCSS Reading 1, 2; TN CCSS Writing 4, 8, 9)

### Funding

- 4) Differentiate among various local government funding sources by defining and describing how taxes, fees, grants, and bonds are used to fund local government. For example, discuss how local property taxes fund American public school systems, comparing and contrasting the funding streams of specific localities. Research and develop an informational resource for government and nonprofit agencies to assist in the exploration and procurement of operational funds using various funding sources. (TN CCSS Reading 1, 9; TN CCSS Writing 4, 7, 8, 9)
- 5) Examine a local government's tax base and structure. Describe the implementation of and revenue stream provided by specific taxes (i.e., property taxes, sales taxes, vehicle taxes). Create a flow chart that illustrates the process of local taxation from implementation of tax, collection of monies, to allocation of funds for specific government services or activities. (TN CCSS Reading 2; TN CCSS Writing 4, 8, 9)



- 6) Describe the implementation and revenue stream provided by fees levied by the local government (i.e., permit fees, liquor fees, licensure fees, motor vehicle fees, etc.). Describe how factors such as geographic location and demographics can affect the application of certain fees and their effectiveness for generating revenue. (TN CCSS Reading 1, 9; TN CCSS Writing 4, 9)
- 7) Identify financial service providers, such as those who provide business credit and financing to government entities, and describe common credit and financing terms provided for local government operations. Physically or virtually visit a variety of financial service providers to collect informational literature on credit and financing services. Compose a summary of funding options available to organizations in the local area. (TN CCSS Reading 2, 9; TN CCSS Writing 2, 4)

### **Accounting and Budgeting Practices**

- 8) Define generally accepted accounting principles (GAAP) and describe the general application of accounting processes and systems for planning, monitoring, and controlling financial activities. Conduct research by examining the *Federal Accounting Advisory Board (FASAB) Handbook* and other authoritative sources to identify accounting system standards specific to public agencies regarding the production, retention, and disposal of financial records and statements. (TN CCSS Reading 2, 4, 8, 9; TN CCSS Writing 7, 8, 9)
- 9) Cite specific examples provided by the American Institute of Certified Public Accountants (AICPA) to summarize accounting control procedures such as expense control, tracking, billing, expenses, payroll, auditing, record-keeping, purchase requisitions, and inventory control. Conduct a survey of local government and nonprofit entities to examine the use of accounting software or other technologies to improve accuracy and efficiency of accounting systems. (TN CCSS Reading 1, 4, 9; TN CCSS Writing 4, 7, 9)
- 10) Differentiate among different types of budgets (i.e., revenue, expenditure, etc.) and explain when they are used. Research and describe basic budget elements, common budget issues and resolutions. Using authentic resources (such as local government offices and independent accounting firms), compose a checklist of suggested tools and techniques for efficient and effective budget creation. (TN CCSS Reading 5, 7, 8, 9; TN CCSS Writing 4, 8, 9)
- 11) Research budget processes for local, county, and state governments. Identify accounting practices and government policies that affect the development and implementation of government budgets, including community needs, public disclosure, fiscal opportunities and challenges, program operation, and capital policies and procedures. (TN CCSS Reading 2, 4, 9; TN CCSS Writing 4, 8, 9)
- 12) Identify the knowledge and skills needed to prepare, adopt, and administer a budget. Discuss the importance of ongoing budget evaluation and adjustment. Using case studies or current media sources, examine government-specific situations in which systems for monitoring and evaluating budgets failed and articulate implications of failures. (TN CCSS Reading 2, 7, 9; TN CCSS Writing 4, 9)



## **Professionalism and Leadership**

- 13) Explore leadership skills needed in public management and administration, such as collaboration and negotiation. Synthesize strategies to initiate and maintain collaborative relationships and, using case studies, explore examples of when a lack of collaboration and/or negotiation led to challenges. Throughout the course, demonstrate appropriate standards of conduct for the organization, participation, and supervision of meetings, both in class and at appropriate community events. (TN CCSS Reading 2, 9; TN CCSS Writing 4, 9)
- 14) Demonstrate the application of professional communication skills in the context of government and public administration workplaces, including internal and external business correspondence, public speaking, and the crafting and delivering of multimedia presentations. (TN CCSS Reading 2, 3; TN CCSS Writing 6, 9)

## **Community Planning Capstone Project**

- 15) Analyze current digital and print media to identify authentic public issues such as transportation, health, safety, recreation, or environmental issues prevalent in the local community or region. Craft an argumentative essay, using data-driven evidence, making a claim about the appropriateness and effectiveness of local government engagement with selected community issues. (TN CCSS Reading 2, 7; TN CCSS Writing 1, 4, 8, 9)
- 16) Distinguish between community issues to select a specific need that could be effectively addressed through public policy and the actions of local government. Compose an informational essay or needs assessment that thoroughly and accurately defines the selected issue (i.e., what, who, where, when, why), and summarize the current impact on the community. (TN CCSS Reading 2, 7, 9; TN CCSS Writing 2, 4, 9)
- 17) Based on previous community planning research, identify agencies currently addressing the selected issue, or who would be appropriate to address. Review appropriate methods of business communication and correspondence and determine specific representatives or entities to contact for possible collaborative relationships, including local officials, media, and organizations (government, public agency, private, nonprofit, and/or special interest groups, etc.). (TN CCSS Reading 2, 8, 9; TN CCSS Writing 4, 9)
- 18) Gather and synthesize research such as feasibility studies, community surveys, and needs assessments from a variety of sources (i.e., interviews, written correspondence, print and digital media, websites, articles, reports, plans, government and nonprofit organization offices, etc.). Evaluate the appropriateness and validity of information resources and collected data. Review case studies or other current media sources to explore the use of appropriate technologies. Document findings in an organizer to assist in the capstone project. (TN CCSS Reading 2, 5, 6, 7, 8, 9; TN CCSS Writing 7, 9)
- 19) Integrate collected data and research to compose a proposed policy or Plan of Action consisting of multiple solutions to address the selected issue. Construct a well-reasoned analysis and describe specific actions that could be performed by citizens and the community at large in addition to proposed formal policy development. Project the likely impacts and effectiveness of suggested solutions. (TN CCSS Reading 9; TNCCSS Writing 1, 4, 5, 6, 8, 9)



- 20) Expand upon current understanding of accounting and budget procedures to create a budget that identifies funding sources and the appropriate allocation of funds for the proposed policy or plan of action. (TN CCSS Reading 2, 3, 7; TN CCSS Writing 4, 8)
- 21) Employ knowledge of laws affecting government operations to evaluate any legal ramifications surrounding the proposed policy or plan of action, including conflicts with existing legislation, observance of city, county, or state guidelines, bylaws, and ordinances, and adherence to health, environment, and security guidelines and regulations. (TN CCSS Reading 2, 7; TN CCSS Writing 4, 9)
- 22) Create a technology-enhanced multimedia presentation showcasing the proposed policy or plan of action. Request the opportunity to present it to a variety of community audiences (peers, school board, local officials, government council or committee meetings, community stakeholders, etc.). (TN CCSS Reading 2, 7, 9; TN CCSS Writing 6, 9)
- 23) Upon conclusion of the capstone project, compose a formal informational essay reflecting on project highlights, challenges, and lessons learned from the experience. (TN CCSS Writing 2, 4, 7, 9)

## Standards Alignment Notes

\*References to other standards include:

- TN CCSS Reading: [Common Core State Standards for English Language Arts & Literacy in History/Social Studies, Science, and Technical Subjects](#); Reading Standards for Literacy in Science and Technical Subjects 6-12; Grades 11-12 Students (page 62).
  - Note: While not directly aligned to one specific standard, students who are engaging in activities outlined above should be able to also demonstrate fluency in Standard 10 at the conclusion of the course.
- TN CCSS Writing: [Common Core State Standards for English Language Arts & Literacy in History/Social Studies, Science, and Technical Subjects](#); Writing Standards for Literacy in History/Social Studies, Science, and Technical Subjects 6-12; Grades 11-12 Students (pages 64-66).
  - Note: While not directly aligned to one specific standard, students who are engaging in activities outlined above should be able to also demonstrate fluency in Standards 3, 5, and 10 at the conclusion of the course.

